

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

VINCENT TERIO

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v.

Civil No. – JFM-10-5930

RITCHIE AND EMERICK

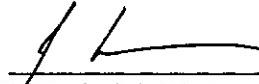
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MEMORANDUM

Plaintiff has instituted this *pro se* action. Defendants have filed a motion to dismiss to which plaintiff has filed an opposition. The motion will be granted. Plaintiff is a frequent litigator in this court. The present action is patently frivolous. This court lacks jurisdiction over it by virtue of Tax Injunction Act, 28 U.S.C. §1341. If this court did have jurisdiction, I would find that plaintiff's claims are barred by the doctrine of *res judicata*.

A separate order dismissing the action is being entered herewith.

Date: 12/1/10



J. Frederick Motz
United States District Judge